1040 BUSINESS RULES FOR TAX YEAR 2008
Version 2008v1.1

Rule Number	Rule Text	Error Category	Severity
F1040-001	If Form 1040, Line 72 'OverpaidAmt' has a non-zero value and Line 76 'EsPenaltyAmt' is greater than Line 72 'OverpaidAmt', then Line 75 'AmountOwedAmt' must have a non-zero value.	Incorrect Data	Reject
F1040-002	If Form 1040, Line 72 'OverpaidAmt' has a non-zero value and Line 76 'EsPenaltyAmt' is less than or equal to Line 72 'OverpaidAmt', then Line 75 'AmountOwedAmt' must be equal to zero or not be present.	Incorrect Data	Reject
F1040-003	If Form 1040, Line 4 checkbox "Head of household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4), then one of the following fields must have a value: Line 4 'QualifyingNameForHOH', Line 4 'QualifyingHOHSSN', Line 6c 'NumOfChildWhoLivedWithYouCnt', or Line 6c 'NumOfChildNotLivingWithYouCnt'.	Missing Data	Reject
F1040-004	If Form 1040, Line 4, 'QualifyingNameForHOH' has a value, then Line 4, 'QualifyingHOHSSN' must have a value.	Missing Data	Reject
F1040-005	If Form 1040, Line 4 'QualifyingHOHSSN' has a value, then it cannot be equal to the Primary SSN or the Spouse SSN in the Return Header.	Incorrect Data	Reject
F1040-006	If Form 1040, Line 4 'QualifyingHOHSSN' has a value, then it must be within the valid range of SSN/ITIN/ATIN.	Incorrect Data	Reject
F1040-007	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then both the Primary SSN and the Spouse SSN must be present in the Return Header.	Missing Data	Reject
F1040-008	If Form 1040, Line 3 checkbox "Married filing separately" (element 'IndividualReturnFilingStatusCd' has the value 3), and Line 6b checkbox 'ExemptSpouseInd' are checked, then both the Primary SSN and the Spouse SSN must be present in the Return Header.	Missing Data	Reject
F1040-009	If Form 1040, Line 4 checkbox "Head of household" (element 'IndividualReturnFilingStatusCd' has the value 4), and Line 6b checkbox 'ExemptSpouseInd' are checked, then both the Primary SSN and the Spouse SSN must be present in the Return Header.	Missing Data	Reject
F1040-010	Form 1040, Line 6c(2), each 'DependentSSN' that has a value, must be within the valid range of SSN/ITIN/ATIN.	Incorrect Data	Reject
F1040-011	Form 1040, Line 6c(2), each 'DependentSSN' provided must be unique among all the dependent SSNs in Line 6c(2).	Duplicate Condition	Reject
F1040-012	Form 1040, Line 6c(2), each 'DependentSSN' provided must not be the same as the Primary SSN or the Spouse SSN in the Return Header.	Incorrect Data	Reject
F1040-013	If Form 1040, Line 64a 'EICEligibilityLiteralCd' has the value 'NO', then Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.	Incorrect Data	Reject
F1040-014	If Schedule EIC (Form 1040) is present in the return, Form 1040, Line 64a 'EarnedIncomeCreditAmt' must have a non-zero value.	Incorrect Data	Reject
F1040-015	If Form 1040, Line 5 checkbox "Qualifying widow(er) with dependent child" is checked (element 'IndividualReturnFilingStatusCd' has a value 5), then Line 6c 'NumOfChildWhoLivedWithYouCnt' must be greater than zero.	Incorrect Data	Reject
F1040-016	If Form 1040, Line 64a 'EarnedIncomeCreditAmt' has a non-zero value, then [in 'WagesNotShownSchedule' attached to Form 1040, Line 7, at least one 'WagesLit' must be equal to "HSH" and the corresponding amount 'WagesAmt' must be greater than zero] or ['OtherIncomeTypeStatement' must be attached to Form 1040, Line 21] or [Form W-2 must be present] or [Form 1099-R must be present] or [Schedule C (Form 1040) must be present] or [Schedule E (Form 1040), Line 28A(b) 'PartnershipOrSCorpCd' must be equal to "P" for every entry in Line 28].	Incorrect Data	Reject

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F1040-017	If Form 1040, Line 8a 'TaxableInterestAmt' is greater than 1500, then it must be equal to Schedule B (Form 1040), Line 4 'CalculatedTotalTaxableIntAmt'.	Data Mismatch	Reject
F1040-018	If Form 1040, Line 9a 'OrdinaryDividendsAmt' is greater than 1500, then it must be equal to Schedule B (Form 1040), Line 6 'TotalOrdinaryDividendsAmt'.	Data Mismatch	Reject
F1040-019	If Schedule D (Form 1040) is present in the return, Form 1040, Line 13 'CapitalGainLossAmt' must be equal to Schedule D (Form 1040), Line 16 'NetSTAndLTCapitalGainOrLossAmt' or Schedule D (Form 1040), Line 21 'AllowableLossAmt'.	Data Mismatch	Reject
F1040-020	Form 1040, Line 17 'RentalRealESTAmt' must be equal to Schedule E (Form 1040), Line 26 'TotalIncomeOrLossAmt' or Schedule E (Form 1040), Line 41 'TotalSuppIncomeOrLossAmt'.	Data Mismatch	Reject
F1040-021	If Schedule A (Form 1040) is present in the return, then Form 1040, Line 40 'TotalItemizedOrStandardDedAmt' must be equal to Schedule A (Form 1040), Line 29 'TotalItemizedDeductionsAmt'.	Data Mismatch	Reject
F1040-022	Form 1040, Line 48 'CrForChildAndDEPDCareAmt' must be equal to Form 2441, Line 13 'CrChildDepdCareExpensesAmt'.	Data Mismatch	Reject
F1040-023	Form 1040, Line 49 'CrForElderlyOrDisabledAmt' must be equal to Schedule R(Form 1040), Line 24 'CreditForElderlyOrDisabledAmt'.	Data Mismatch	Reject
F1040-024	If Schedule SE (Form 1040), Section B, Line A checkbox 'ExemptForm4361Ind' is not checked and Form 1040, Line 57 'exemptSETaxLiteralCd' is not present, then Form 1040, Line 57 'SelfEmploymentTaxAmt' must be equal to Schedule SE (Form 1040), Section A, Line 5 'SelfEmploymentTaxAmt' or Section B, Line 12 'SelfEmploymentTaxAmt'.	Data Mismatch	Reject
F1040-025	Form 1040, Line 72 'OverpaidAmt' must be equal to the sum of the following: Line 73a 'RefundAmt', Line 74 'AppliedToEsTaxAmt' and Line 76 'EsPenaltyAmt'.	Math Error	Reject
F1040-026	If Form 1040, Line 31a 'TotalAlimonyPaidAmt' has a non-zero value, then there must be at least one 'RecipientsSSN' provided on Line 31b.	Incorrect Data	Reject
F1040-027	Each 'RecipientsSSN' provided on Form 1040, Line 31b must be within the valid range of SSN/ITIN and cannot equal an ATIN.	Incorrect Data	Reject
F1040-028	Each 'RecipientsSSN' provided on Form 1040, Line 31b must not be the same as the Primary SSN in the Return Header.	Incorrect Data	Reject
F1040-029	If Form 1040, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Line 6b 'ExemptSpouseName' and Line 6b 'ExemptSpouseNameControl' must not be present.	Incorrect Data	Reject
F1040-031	If Form 1040, Line 13 checkbox 'CapitalDistributionInd' is checked, then Schedule D (Form 1040) must NOT be present in the return.	Incorrect Data	Reject
F1040-032	If Form 1040, Line 13 checkbox 'CapitalDistributionInd' is not checked and Line 13 'CapitalGainLossAmt' has a non-zero value, then Schedule D (Form 1040) must be attached.	Missing Document	Reject
F1040-033	If Schedule C (Form 1040) is present in the return, then Form 1040, Line 12 'BusinessIncomeLossAmt' must be equal to the sum of all Schedule C (Form 1040), Line 31 'NetProfitOrLossAmt'.	Math Error	Reject
F1040-034	Form 1040, Line 62 'WithholdingTaxAmt' must be equal to the sum of the following: ['WithholdingAmt' for which 'WithholdingCd' has the value 'FORM 1099' in 'OtherWithholdingStatement' attached to Form 1040, Line 62] , all of the Forms W-2, Line 2, 'WithholdingAmt', all of the Forms 1099-R, Line 4 'FederalIncomeTaxWithheldAmt'.	Math Error	Reject
F1040-035	If any of the following Form 1040 fields have a value, then all of these fields must have a value: Line 73b 'RoutingTransitNumber', Line 73c 'BankAccountInd', Line 73d 'DepositorAccountNumber'	Missing Data	Reject
F1040-036	If Form 1040, Line 72 'OverpaidAmt' has a non-zero value, then Line 71 'TotalPaymentsAmt' must be greater than Line 61 'TotalTaxAmt'.	Incorrect Data	Reject

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F1040-037	If Primary SSN in the Return Header is an ITIN, then Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.	Incorrect Data	Reject
F1040-038	If Primary SSN in the Return Header is an ITIN, then Schedule EIC (Form 1040) must not be present in the return.	Incorrect Data	Reject
F1040-039	If Spouse SSN in the Return Header is an ITIN, then Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.	Incorrect Data	Reject
F1040-040	If Spouse SSN in the Return Header is an ITIN, then Schedule EIC (Form 1040) must not be present in the return.	Incorrect Data	Reject
F1040-041	If Form 1040, Line 39b checkbox 'MustItemizeInd' is checked, then Line 3 checkbox "Married filing separately" must be checked (element 'IndividualReturnFilingStatusCd' must be equal to 3).	Missing Data	Reject
F1040-042	If Form 1040, Line 20b 'TaxableSocSecAmt' has a non-zero value, then Line 20a 'SocSecBnftAmt' must have a non-zero value.	Missing Data	Reject
F1040-043	If Form 1040, Line 71 'TotalPaymentsAmt' is not equal to Line 61 'TotalTaxAmt', then one of the following lines must have a non-zero value: Line 72 'OverpaidAmt', Line 73a 'RefundAmt', Line 74 'AppliedToEsTaxAmt' or Line 75 'AmountOwedAmt'.	Missing Data	Reject
F1040-044	If Form 1040, Line 16a 'PensionsAnnuitiesAmt' or Line 16b 'TaxablePensionsAmt' has a non-zero value, then both amounts cannot be equal.	Incorrect Data	Reject
F1040-045	If Form 1040, Line 71 'TotalPaymentsAmt' is greater than Line 61 'TotalTaxAmt' and [Line 74 'AppliedToEsTaxAmt' plus(+)Line 76 'EsPenaltyAmt' is equal to Line 72 'OverpaidAmt'], then Line 73a 'RefundAmt' must be equal to zero or not be present.	Incorrect Data	Reject
F1040-046	If Form 1040, Line 71 'TotalPaymentsAmt' is greater than Line 61 'TotalTaxAmt' and [Line 74 'AppliedToEsTaxAmt' plus (+) Line 76 'EsPenaltyAmt' is less than Line 72 'OverpaidAmt'], then Line 73a 'RefundAmt' must have a non-zero value.	Incorrect Data	Reject
F1040-047	If Form 1040, Line 71 'TotalPaymentsAmt' is equal to Line 61 'TotalTaxAmt', then the following lines must not have a value greater than zero: Line 72 'OverpaidAmt', Line 73a 'RefundAmt' and Line 74 'AppliedToEsTaxAmt'.	Incorrect Data	Reject
F1040-048	If Schedule A (Form 1040) is not present in the return and Form 1040, Line 40 'TotalItemizedOrStandardDedAmt' equals one of the following amounts: (6500, 6800, 7550, 8150, 9350, 10700, 11950, 13000, 14050, 15100) and 'modifiedStandardDeductionInd' has the value 'X', then one of the checkboxes on Line 39a must be checked unless Form 1040, Line 39c 'RealEstateTaxesDeductionInd' is checked.	Missing Data	Reject
F1040-049	If Form 1040, Line 6c 'NumOfChildNotLivingWithYouCnt' has a non-zero value, there must be at least one dependent listed in Line 6c that has its 'DependentRelationship' from among the following values: ("CHILD", "DAUGHTER", "GRANDCHILD", or "SON")	Incorrect Data	Reject
F1040-050	If Form 1040, Line 13 checkbox 'CapitalDistributionInd' is checked, then Line 13 'CapitalGainLossAmt' must have a value greater than zero.	Incorrect Data	Reject
F1040-051	If Form 1040, Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 39b checkbox 'MustItemizeInd' is not checked and Line 39c checkbox 'RealEstateTaxesDeductionInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have the value 'X', and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal a valid Standard Deduction Amount for the filing status chosen.	Incorrect Data	Reject

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F1040-052	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and [Line 6a checkbox 'ExemptPrimaryInd' and Line 6b checkbox 'ExemptSpouseInd' are checked] and Line 39b checkbox 'MustItemizeInd' is not checked and Line 39c checkbox 'RealEstateTaxesDeduction Ind' is not checked and Line 40 'modifiedStandardDeductionInd' does not have the value 'X', and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal a valid Standard Deduction Amount.	Incorrect Data	Reject
F1040-053	If Form 2210 is present, then Form 1040, Line 76 'EsPenaltyAmt' must be equal to Form 2210, Line 17 'PenaltyAmt' or Form 2210, Line 35 'TotalPenaltyAmt'.	Data Mismatch	Reject
F1040-054	Form 1040, Line 6d 'TotalExemptionsCnt' must be equal to the total of the following fields: 'TotalExemptPrimaryAndSpouseCnt', 'NumOfChildWhoLivedWithYouCnt', 'NumOfChildNotLivingWithYouCnt', 'and NumOfOtherDepdListedCnt'.	Incorrect Data	Reject
F1040-055	If Form 1040, Line 24 'BusExpnsReservistsAndOthersAmt' has a non-zero value, then Form 2106 must be attached.	Missing Document	Reject
F1040-056	If Form 1040, Line 49 'CrForElderlyOrDisabledAmt' has a non-zero value and Line 39a checkbox 'Primary65OrOlderInd' and Line 39a checkbox 'Spouse65OrOlderInd' are not checked, then one of the following fields on Schedule R (Form 1040) must have a value: Line 2 'Und65RtdPermnntTotDsbltyInd'; Line 4 'BothUnder65OneRtdDsbltyInd';Line 5 'BothUnder65BothRtdDsbltyInd'; Line 9 'Under65DidNotLiveTogetherInd'.	Missing Data	Reject
F1040-057	If Form 1040, Line 51 'RtrSavingsContributionsCrAmt' has a non-zero value, then Form 8880 must be attached.	Missing Document	Reject
F1040-058	If Form 1040, Line 51 'RtrSavingsContributionsCrAmt' has a non-zero value, then it cannot exceed the maximum possible credit depending on the filing status as given below: (1)Filing Status "Single", "Married filing separately", Head of household", "Qualifying widower" - 1000. (2) Filing Status "Married filing jointly" - 2000.	Incorrect Data	Reject
F1040-059	If Form 1040, Line 51 'RtrSavingsContributionsCrAmt' has a non-zero value, then Line 37 'AdjustedGrossIncomeAmt' cannot exceed the applicable limits for the various 1040 filing status as given below: (1) Filing Status "Single", "Married filing separately", "Qualifying widower" - 25000. (2) Filing Status "Head of household" - 37500. (3) Filing Status "Married filing jointly" - 50000.	Incorrect Data	Reject
F1040-060	If Form 1040, Line 36 'TotalAdjustmentsAmt' has a non-zero value, then "Other Adjustments Statement" [OtherAdjustmentsStatement] must be attached.	Missing Data	Reject
F1040-062	If Form 1040 Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.	Incorrect Data	Reject
F1040-063	If Form 1040, Line 36 'TotalAdjustmentsAmt' has a non-zero value, then at least one of the following fields must have a non-zero value: Line 24 'BusExpnsReservistsAndOthersAmt', Line 28 'SelfEmpldSepSimpleQlfyPlansAmt', Line 29 'SelfEmpldHealthInsDedAmt', Line 30 'PnltyOnErlyWthdrwOfSavingsAmt', Line 31a 'TotalAlimonyPaidAmt', Line 32 'IRADeductionAmt', Line 33 'StudentLoanInterestDedAmt', 'OtherAdjustmentsAmt' in 'OtherAdjustmentsStatement' attached to Line 36.	Missing Data	Reject
F1040-064	Form 1040, Line 55 'TotalCreditsAmt' must be equal to the sum of the following lines: Line 48 'CrForChildAndDEPDCareAmt', Line 49 'CrForElderlyOrDisabledAmt', Line 50 'EducationCreditAmt', Line 51 'RtrSavingsContributionsCrAmt', Line 54 'OtherCreditsAmt'.	Math Error	Reject
F1040-065	Form 1040, at least one of the following lines must have a non-zero value: Line 22 'TotalIncomeAmt', Line 37 'AdjustedGrossIncomeAmt', Line 44 'TaxAmt', Line 55 'TotalCreditsAmt', Line 61 'TotalTaxAmt', Line 71 'TotalPaymentsAmt'.	Missing Data	Reject

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F1040-066	Form 1040, Line 71 'TotalPaymentsAmt' must be equal to the sum of the following: Line 62 'WithholdingTaxAmt', Line 63 'EstimatedTaxPaymentsAmt', Line 64a 'EarnedIncomeCreditAmt', Line 65 'ExcessSocSecAndTier1RRTATaxAmt', Line 67 'RequestForExtensionAmt', Line 70 'RecoveryRebateCreditAmt'	Math Error	Reject
F1040-067	If Form 1040, Line 64a 'EarnedIncomeCreditAmt' is greater than 438, then Schedule EIC (Form 1040) must be present in the return.	Missing Document	Reject
F1040-068	If Form 1040, Line 64a 'EarnedIncomeCreditAmt' has a non-zero value and Schedule EIC (Form 1040) is not present in the return, then the Primary Taxpayer and/or the Spouse Taxpayer in the Return Header must be at least 25 years old but not be older than 65.	Incorrect Data	Reject
F1040-069	If Form 1040, Line 60a checkbox 'AdvanceEICPaymentInd' is checked, then Form W-2, Line 9 'AdvanceEICPaymentAmt' must have a value greater than zero.	Incorrect Data	Reject
F1040-070	If Schedule A (Form 1040) is not present in the return and Form 1040, Line 39b checkbox 'MustItemizeInd' is checked, then Form 1040, Line 40 'TotalItemizedOrStandardDedAmt' must have a zero value or not be present.	Incorrect Data	Reject
F1040-071	Form 1040, Line 62 'WithholdingTaxAmt' must be less than the sum of the following lines: Line 7 'WagesSalariesAndTipsAmt', Line 8a 'TaxableInterestAmt', Line 9a 'OrdinaryDividendsAmt', Line 15b 'TaxableIRAAmt', Line 16b 'TaxablePensionsAmt', Line 19 'UnemploymentCompAmt', Line 20a 'SocSecBnftAmt', and Line 21 'TotalOtherIncomeAmt' unless any of the following lines has a value greater than zero: Line 13 'CapitalGainLossAmt', Line 17 'RentalRealESTAmt', or Line 64b 'NontxCombatPayElectionAmt'.	Incorrect Data	Reject
F1040-072	In "Other Withholding Statement" [OtherWithholdingStatement] attached to Form 1040, Line 62, if 'WithholdingCd' or ' WithholdingAmt' has a value, then both must have a value.	Missing Data	Reject
F1040-074	If Form 1040, Line 75 'AmountOwedAmt' has a non-zero value and Line 76 'EsPenaltyAmt' has a zero value or is not present, then Line 61 'TotalTaxAmt' must be greater than Line 71 'TotalPaymentsAmt'.	Incorrect Data	Reject
F1040-075	Form 1040, Line 6c, for each dependent provided, if Line 6c(4) checkbox 'EligibleForChildTaxCreditInd' is checked, then the corresponding line 6c(3) 'DependentRelationship' must have one of the following values: CHILD, SON, DAUGHTER, GRANDCHILD, SISTER, BROTHER, NEICE, NEPHEW or FOSTERCHILD.	Incorrect Data	Reject
F1040-076	Form 1040, Line 6c, for each dependent provided, if Line 6c (4) checkbox 'EligibleForChildTaxCreditInd' is checked, then that dependent's age must be under 17.	Incorrect Data	Reject
F1040-077	If Form 1040, Line 66 'AdditionalChildTaxCreditAmt' has a non-zero value, then Line 66 cannot exceed an amount equal to $1000 times the number of qualifying children.	Incorrect Data	Reject
F1040-079	Form 1040, Line 66 'AdditionalChildTaxCreditAmt' must be equal to Form 8812, Line 13 'AdditionalChildTaxCreditAmt'.	Data Mismatch	Reject
F1040-081	If Form 1040, Line 50 'EducationCreditAmt' has a non-zero value, then it must be equal to Form 8863, Line 17 'EducationCreditsAmt'.	Data Mismatch	Reject
F1040-082	If Form 1040, Line 50 'EducationCreditAmt' has a non-zero value, then Line 37 'AdjustedGrossIncomeAmt' must not exceed the applicable amount for the various 1040 filing status as given below: (1) Filing Status "Married filing jointly" - 116000. (2) Filing Status "Single", "Head of household", "Qualifying widower" - 58000.	Incorrect Data	Reject
F1040-083	If Form 1040 Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Line 50 'EducationCreditAmt' must be equal to zero or not be present.	Incorrect Data	Reject
F1040-084	If the sum of Form 1040, Line 37 'AdjustedGrossIncomeAmt', and Line 33 'StudentLoanInterestDedAmt', is greater than $145,000 for Filing Status "Married Filing Jointly" (or $70,000 for Filing Status "Single" or "Head of household" or "Qualifying widower"), then Line 33 'StudentLoanInterestDedAmt' must have zero value or not be present.	Incorrect Data	Reject

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F1040-085	If Form 1040, Line 33 'StudentLoanInterestDedAmt' has a non-zero value, then Form 1040, Line 3 checkbox "Married filing separately" must not be checked (element 'IndividualReturnFilingStatusCd' must not have the value 3).	Incorrect Data	Reject
F1040-087	If the tax return is not eligible to claim Earned Income Credit, then Form 1040, Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.	Incorrect Data	Reject
F1040-088	If [State Code of the Filer's address in the Return Header is equal to "AS", "GU", "MP", "PR" or "VI"] or [the Filer's address in the Return Header is a foreign address], then Form 1040, Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.	Incorrect Data	Reject
F1040-089	If Form 1040, Item Third Party Designee 'ThirdPartyDesigneeInd' has a choice of 'Yes' indicated, then 'ThirdPartyDesigneeName' and 'ThirdPartyDesigneePIN' must be present unless 'Preparer' has the value 'PREPARER'.	Missing Data	Reject
F1040-090	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and either 'PrimaryDateOfDeath' or 'SpouseDateOfDeath' has a value, then Form 1040 Surviving Spouse Indicator checkbox 'SurvivingSpouseInd' must be checked.	Missing Data	Reject
F1040-091	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and 'PrimaryDateOfDeath' has a value, then Personal Representative Indicator checkbox 'PersonalRepresentativeInd' must be checked.	Missing Data	Reject
F1040-092	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and both 'PrimaryDateOfDeath' and 'SpouseDateOfDeath' has a value, then Personal Representative Indicator checkbox 'PersonalRepresentativeInd' must be checked.	Missing Data	Reject
F1040-093	If 'PrimaryDateOfDeath' has a value, then the year of 'PrimaryDateOfDeath' must be equal to the tax year of the return.	Incorrect Data	Reject
F1040-094	If 'PrimaryDateOfDeath' has a value , then it must match that in the e-File database.	Incorrect Data	Reject
F1040-095	If 'SpouseDateOfDeath' has a value, then the year of 'SpouseDateOfDeath' must be equal to the tax year of the return.	Incorrect Data	Reject
F1040-096	If 'SpouseDateOfDeath' has a value, then it must match that in the e-File database.	Incorrect Data	Reject
F1040-097	If 'PrimaryDateOfDeath' has a value, then the Filer's address in the Return Header must not be a Foreign Address.	Incorrect Data	Reject
F1040-098	If 'SpouseDateOfDeath' has a value, then the Filer's address in the Return Header must not be a Foreign Address.	Incorrect Data	Reject
F1040-099	If 'PrimaryDateOfDeath' has a value, then 'InCareOfName' in the filer's address in the Return Header must have a value.	Missing Data	Reject
F1040-100	If 'SpouseDateOfDeath' has a value, then 'InCareOfName' in the filer's address in the Return Header must have a value.	Missing Data	Reject
F1040-101	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and 'PrimaryDateOfDeath' has a value, then Filer Name in the Return Header must contain either " DECD" or "<DECD".	Incorrect Data	Reject
F1040-102	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'PrimaryDateOfDeath' has a value, then Filer Name in the Return Header must contain "DECD &".	Incorrect Data	Reject
F1040-103	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'SpouseDateOfDeath' has a value, then Filer Name in the Return Header must contain " DECD".	Incorrect Data	Reject
F1040-104	Earned Income Credit may not be claimed by residents of the U.S. Possessions or Foreign Countries.	Incorrect Data	Reject

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F1040-105	If Form 1040, Line 64b 'NontxCombatPayElectionAmt' has a non-zero value, then it must be equal to the sum of all Forms W-2, Line 12a 'EmployersUseAmt' for which 'EmployersUseCd' is equal to "Q".	Incorrect Data	Reject
F1040-106	If Form 1040, Line 73a checkbox 'Form8888Ind' is checked, then Form 8888 must be attached.	Missing Document	Reject
F1040-107	Form 8888 must not be present in the return if Form 1040, Line 73b 'RoutingTransitNumber', or Line 73c 'BankAccountInd', or Line 73d 'DepositorAccountNumber' has a value	Incorrect Data	Reject
F1040-109	If the 'PrimarySignature' or the 'SpouseSignature' in the Return Header has a value, then the 'PINTypeCode' must be present in the Return Header.	Missing Data	Reject
F1040-110	If Form 1040, Line 2 checkbox "Married filing jointly" or Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has a value of 2 or 3), then the Spouse Name Control must be provided in the Return Header.	Missing Data	Reject
F1040-111	The total number of Dependent Name Controls that is provided on Form 1040, Line 6c must be equal to the sum of the following values: Line 6c 'NumOfChildWhoLivedWithYouCnt', Line 6c 'NumOfChildNotLivingWithYouCnt' and Line 6c 'NumOfOtherDepdListedCnt'	Data Mismatch	Reject
F1040-112	The sum of all Form W-2s Line 1 'WagesAmt' must not be greater than $5.00 plus(+) Form 1040, Line 7 'WagesSalariesAndTipsAmt', unless Form 1040, Line 7 'WagesLit' of "Wages Not Shown Schedule" [WagesNotShownSchedule] is equal to "SNE" or "PYAB"	Incorrect Data	Reject
F1040-113	Preparer SSN or PTIN or Preparer Firm ID Number in the Return Header must be provided if any of the following fields are present: Name of Paid Preparer, Preparer Self-Employed Ind, Preparer Firm Name, Preparer Firm Address.	Missing Data	Reject
F1040-114	In the Return Header, if checkbox 'SelfEmployed' is checked or if any of the following fields has a value ['PreparerPersonName', Preparer SSN, Preparer PTIN, 'PreparerBusinessName', 'PreparerFirmIDNumber', Preparer Address], then Form 1040, 'NonPaidPreparerCd' must not have a value or not be provided.	Incorrect Data	Reject
F1040-115	If Form 1040 'NonPaidPreparerCd' has a value, then the following fields in the Return Header must not have a value or not be provided: ['PreparerPersonName', Preparer SSN, Preparer PTIN, 'PreparerBusinessName', 'PreparerFirmIDNumber', Preparer Address] and checkbox 'SelfEmployed' must not be checked.	Incorrect Data	Reject
F1040-116	If the PIN Type Code in the Return Header is equal to "Self-Select On-Line", then the following fields must be present in the Return Header: IP Address, IP Date, IP Time, IP Timezone	Missing Data	Reject
F1040-118	Tax returns from the U.S. Possessions of American Samoa, Guam, and the Commonwealth of the Northern Mariana Islands may not be electronically filed.	Unsupported	Reject
F1040-119	If Form 8812 Line 13 'AdditionalChildTaxCreditAmt' has a value and [the State Code of the Address in the Return Header is equal to "PR" or the Zipcode of the Address in the Return Header is equal to "006nn" or "007nn" or "009nn" (where n is any value from '0' to '9')], then Form 1040 Line 22 'TotalIncomeAmt' cannot be less than $5.00.	Incorrect Data	Reject
F1040-120	If Form 1040 Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and the 'PINTypeCode' in the Return Header has a value, then the following fields in the Return Header must have a value: 'TaxpayerSignatureDate', 'JuratDisclosureCode', 'PrimaryPINEnteredBy', and 'SpousePINEnteredBy'.	Missing Data	Reject
F1040-121	If Form 1040 Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2)and the 'PINTypeCode' in the Return Header has a value, then the following fields in the Return Header must have a value: 'TaxpayerSignatureDate', 'JuratDisclosureCode', 'PrimaryPINEnteredBy'.	Missing Data	Reject
F1040-122	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and only one Qualifying Child's SSN is present on Schedule EIC (Form 1040), then Form 1040, Line 37 'AdjustedGrossIncomeAmt' cannot exceed $35,241 and Line 64a 'EarnedIncomeCreditAmt' cannot exceed $2,853.	Incorrect Data	Reject

Rule Number	Rule Text	Error Category	Severity
F1040-123	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and only one Qualifying Child's SSN is present on Schedule EIC (Form 1040), then Form 1040, Line 37 'AdjustedGrossIncomeAmt' cannot exceed $32,241 and Line 64a 'EarnedIncomeCreditAmt' cannot exceed $2,853.	Incorrect Data	Reject
F1040-124	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and two Qualifying Child's SSN are present on Schedule EIC (Form 1040), then Form 1040, Line 37 'AdjustedGrossIncomeAmt' cannot exceed $39,783 and Line 64a 'EarnedIncomeCreditAmt' cannot exceed $4,716.	Incorrect Data	Reject
F1040-125	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and two Qualifying Child's SSN are present on Schedule EIC (Form 1040), then Form 1040, Line 37 'AdjustedGrossIncomeAmt' cannot exceed $37,783 and Line 64a 'EarnedIncomeCreditAmt' cannot exceed $4,716.	Incorrect Data	Reject
F1040-126	If 'WagesLit' in 'WagesNotShownSchedule' attached to Form 1040 Line 7 has the value "FEC", then the corresponding amount 'WagesAmt' must be greater than zero and 'FECRecord' must be present in the return.	Incorrect Data	Reject
F1040-127	If 'FECRecord' is present in the return, then in 'WagesNotShownSchedule' attached to Form 1040, Line 7, there must be at least one 'WagesLit' having the value 'FEC', with corresponding 'WagesAmt' greater than zero.	Incorrect Data	Reject
F1040-128	If 'WagesLit' in 'WagesNotShownSchedule' attached to Form 1040, Line 7, has the value "FEC" and the corresponding amount 'WagesAmt' is greater than zero, then 'WagesAmt' must be equal to the total of 'ForeignEmployerCompensationAmt' for all of the 'FECRecord's in the return.	Data Mismatch	Reject
F1040-129	'EmployeeTIN' and 'EmployeeNameControl' provided in the "FEC Record" [FECRecord] must be the same as [the Primary SSN and the Primary Name Control] or [the Spouse SSN and the Spouse Name Control] in Return Header.	Data Mismatch	Reject
F1040-130	If in the "FEC Record" [FECRecord], checkbox 'WorkPerformedResidingInUSInd' is checked, then 'CountryCd' must be "US".	Data Mismatch	Reject
F1040-131	If in the "FEC Record" [FECRecord], 'CountryCd' has the value "US", checkbox 'WorkPerformedResidingInUSInd' must be checked.	Missing Data	Reject
F1040-246	Recovery Rebate Credit cannot be claimed on a return with a U.S. Possession or foreign address.	Incorrect Data	Reject
F1040-247	If Form 1040 'SpecialProcessingLiteralCd' equals "ESP", then only Form W-2 can be attached to the return.	Incorrect Data	Reject
F1040-274	If Form 1040, Line 70 'RecoveryRebateCreditAmt' has a non-zero value, then the Primary SSN in the Return Header must not be an ITIN.	Incorrect Data	Reject
F1040-275	If Form 1040, Line 70 'RecoveryRebateCreditAmt' has a non-zero value, then the Spouse SSN in the Return Header must not be an ITIN.	Incorrect Data	Reject
F1040-510	If Form 1040, Line 6a checkbox 'ExemptPrimaryInd' is checked, then Primary SSN in the Return Header must not be the same as a 'DependentSSN' on another tax return.	Incorrect Data	Reject
F1040-511	If Form 1040, Line 6a checkbox 'ExemptPrimaryInd' is checked, then Primary SSN in the Return Header must not be the same as a Spouse's SSN on another tax return.	Incorrect Data	Reject
F1040-512	Each Dependent's SSN on this return cannot be used on another return as a Primary or Secondary SSN with Line 6a checkbox 'ExemptPrimaryInd' or Line 6b checkbox 'ExemptSpouseInd' checked on that return.	Incorrect Data	Reject
F1040-522	If the PIN Type Code in the Return Header equals "Self-Select On-Line", then the Primary Date of Birth (for the Primary SSN in the Return Header) must match the e-File database, unless (1) [Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'PrimaryDateOfDeath' has a value], OR (2) [Form 1040, checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'SpecialProcessing LiteralCd' has a value].	Database Validation Error	Reject

Rule Number	Rule Text	Error Category	Severity
F1040-523	If the PIN Type Code in the Return Header equals "Self-Select On-Line", then Spouse Date of Birth (for the Spouse SSN in the Return Header) must match the e-File database, unless (1) [Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'SpouseDateOfDeath' has a value], OR (2) [Form 1040, checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'SpecialProcessing LiteralCd' has a value].	Database Validation Error	Reject
F1040-563	Form 1040, for each dependent that has Line 6c(4) checkbox 'EligibleForChildTaxCreditInd' checked, the corresponding Line 6c(2) 'DependentSSN' must only be used once as a qualifying child.	Incorrect Data	Reject
F1040-670	If the 'PINTypeCode' in the Return Header equals "Self-Select Practitioner" then the following fields must have a value in the Return Header: Primary Date Of Birth, [Primary Prior Year AGI or Primary Prior Year PIN], Primary Signature, unless (1) on Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), 'PrimaryDateOfDeath' has a value, and 'SpouseDateOfDeath' does not have a value, or (2) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), 'SpecialProcessingLiteralCd' has a value, and the following fields in the Return Header are present: Spouse Date Of Birth, [Spouse Prior Year AGI or Spouse Prior Year PIN], Spouse Signature.	Missing Data	Reject
F1040-671	If the 'PINTypeCode' in the Return Header equals "Self-Select Practitioner" and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then the following fields must have a value in the Return Header: Spouse Date Of Birth, [Spouse Prior Year AGI or Spouse Prior Year PIN], Spouse Signature, unless (1) 'SpouseDateOfDeath' has a value, or (2) 'SpecialProcessingLiteralCd' has a value, and the following fields in the Return Header are present: Primary Date of Birth, [Primary Prior Year AGI or Primary Prior Year PIN], Primary Signature.	Incorrect Data	Reject
F1040-674	If the 'PINTypeCode' in the Return Header is present, then the Primary Signature in the Return Header must be five digits and cannot be all zeros, unless (1) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), 'PrimaryDateOfDeath' has a value, and 'SpouseDateOfDeath' does not have a value, or (2) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), 'SpecialProcessingLiteralCd' has a value, and Spouse Signature in the Return Header contains five digits which are not all zeros.	Incorrect Data	Reject
F1040-675	If the 'PINTypeCode' in the Return Header has a value and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then the Spouse Signature in the Return Header must be five digits and cannot be all zeroes, unless (1) 'SpouseDateOfDeath' has a value, or (2) 'SpecialProcessingLiteralCd' has a value and 'PrimaryDateOfDeath' has a value.	Incorrect Data	Reject
F1040-676	If the 'PINTypeCode' in the Return Header has a value and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then both the Primary Signature and Spouse Signature in the Return Header must have a value, unless (1) either one or both 'PrimaryDateOfDeath' and 'SpouseDateOfDeath' has a value, or (2) 'SpecialProcessingLiteralCd' has a value and only one of Primary Signature and Spouse Signature in the Return Header is present.	Missing Data	Reject
F1040-679	If 'PINTypeCode' in the Return Header equals "Self-Select Practitioner" or "Self-Select On-Line" , then [the Primary Prior Year AGI or the Primary Prior Year PIN] in the Return Header must match the e-File database, unless (1) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), 'PrimaryDateOfDeath' has a value, and 'SpouseDateOfDeath' does not have a value, or (2) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), 'SpecialProcessingLiteralCd' has a value, and [the Spouse Prior Year AGI or the Spouse Prior Year PIN] in the Return Header matches the e-File database.	Database Validation Error	Reject

Rule Number	Rule Text	Error Category	Severity
F1040-680	If 'PINTypeCode' in the Return Header equals "Self-Select Practitioner" or "Self-Select On-Line" and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then [the Spouse Prior Year AGI or the Spouse Prior Year PIN] in the Return Header must match the e-File database, unless (1) 'SpouseDateOfDeath' has a value, or (2) 'SpecialProcessingLiteralCd' has a value, and [the Primary Prior Year AGI or the Primary Prior Year PIN] in the Return Header matches the e-File database.	Incorrect Data	Reject
F1040-681	If 'PINTypeCode' in the Return Header equals "Self-Select On-Line" then the following fields must have a value in the Return Header: Primary Date Of Birth, [Primary Prior Year AGI or Primary Prior Year PIN], Primary Signature, unless (1) on Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), 'PrimaryDateOfDeath' has a value, and 'SpouseDateOfDeath' does not have a value, or (2) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), 'SpecialProcessingLiteralCd' has a value, and the following fields in the Return Header are present: Spouse Date Of Birth, [Spouse Prior Year AGI or Spouse Prior Year PIN], Spouse Signature.	Missing Data	Reject
F1040-682	If 'PINTypeCode' in the Return Header equals "Self-Select On-Line" and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then the following fields must have a value in the Return Header: Spouse Date Of Birth, [Spouse Prior Year AGI or Spouse Prior Year PIN], Spouse Signature, unless (1) 'SpouseDateOfDeath' has a value, or (2) 'SpecialProcessingLiteralCd' has a value, and the following fields in the Return Header are present: Primary Date of Birth, [Primary Prior Year AGI or Primary Prior Year PIN], Primary Signature.	Missing Data	Reject
F1040-697	If 'PINTypeCode' in the Return Header equals "Practitioner", then the Primary Signature in the Return Header must be five digits and cannot be all zeros, unless (1) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), 'PrimaryDateOfDeath' has a value, and 'SpouseDateOfDeath' does not have a value, or (2) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), 'SpecialProcessingLiteralCd' has a value, and Spouse Signature in the Return Header contains five digits which are not all zeros.	Incorrect Data	Reject
F1040-698	If 'PINTypeCode' in the Return Header equals "Practitioner" and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then the Spouse Signature in the Return Header must be five digits and cannot be all zeros, unless (1) 'SpouseDateOfDeath' has a value, or (2) 'SpecialProcessingLiteralCd' has a value and the Primary Signature in the Return Header contains five digits which are not all zeros.	Missing Data	Reject
F1099R-499	Form 1099-R, Payer Identification Number 'PayerFederalIdNumber' is invalid for processing an Individual e-filed return.	Incorrect Data	Reject
F1099R-502	Form 1099-R, Payer Identification Number 'PayerFederalIdNumber' must match data in the e-File database.	Incorrect Data	Reject
F1099R-505	Form 1099-R, Payer Identification Number 'PayerFederalIdNumber' was issued in the current processing year.	Incorrect Data	Reject
F2106-001	Form 2106, 'SocialSecurityNumber' provided must be equal to the Primary SSN or the Spouse SSN in the Return Header.	Incorrect Data	Reject
F2106-002	There can be no more than 2 Forms 2106 present whose 'SocialSecutiryNumber' is the same as the Primary SSN in the Return Header.	Incorrect Data	Reject
F2106-003	There can be no more than 2 Forms 2106 present whose 'SocialSecutiryNumber' is the same as the Spouse SSN in Return Header.	Incorrect Data	Reject
F2210-001	If Form 2210, Part II, Line A checkbox 'WaiverOfEntirePenaltyInd' or Line B checkbox 'WaiverOfPartOfPenaltyInd' is checked, then "Waiver Explanation Statement" [WaiverExplanationStatement] must be attached to Part III, Line 17 or Part IV, Line 35.	Missing Document	Reject

Rule Number	Rule Text	Error Category	Severity
F2441-001	Form 2441, Part I, Line 1(c), each "Identifying number" provided must not be the same as the Primary SSN or the Spouse SSN in the Return Header.	Incorrect Data	Reject
F2441-002	If Form 2441, Part II, Line 3 'TotalQlfdExpensesOrLimitAmt' or Part II, Line 13 'CrChildDepdCareExpensesAmt', or Part III, Line 33 'NetAllowableAmt' has a non-zero value, then Part II, Line 2(b) 'QualifyingPersonSSN' or 'QualifyingPersonLiteralCd' must have a value.	Missing Data	Reject
F2441-003	Form 2441, Part II, Line 2(a) 'QualifyingPersonName', 'QualifyingPersonNameControl', Line 2(b) 'QualifyingPersonSSN' or 'QualifyingPersonLiteralCd', and Line 2(c) 'QualifiedExpensesPaidAmt' must have a value unless 'CPYECreditLiteralCd' has the value "CPYE" in "CPYE Explanation Statement" [CPYEExplanationStatement] attached to Part II, Line 9.	Incorrect Data	Reject
F2441-004	If Form 2441, Part II, Line 13 'CrChildDepdCareExpensesAmt' has a non-zero value, and [Part II, Line 3 'TotalQlfdExpensesOrLimitAmt' or Part III, Line 33 'NetAllowableAmt' has a non-zero value], then Part II, Line 4 'PrimaryEarnedIncomeAmt' must have a non-zero value and [Part II, Line 5 'SpouseEarnedIncomeAmt' must have a non-zero value when Form 1040 Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2)].	Incorrect Data	Reject
F2441-006	If Form 2441 is present in the return, then Form W-2, Line 10 'DependentCareBenefitsAmt' or Form 2441, Line 13 'CrChildDepdCareExpensesAmt' must have a non-zero value or [Form 1040, Line 7 'wagesNotShownLitOnlyCd' must have the value "DCB"].	Incorrect Data	Reject
F2441-008	If Form 2441, Part II, Line 2(c) QualifiedCareExpensesPaidAmt or Part III, line 35 'SmallerOfTotalQlfyExpensesAmt' has a non-zero value, then Form 2441, Part II, Line 3 'TotalQlfdExpensesOrLimitAmt' must have a non-zero value.	Incorrect Data	Reject
F2441-009	Form 2441, Part II, Line 2(b), each 'QualifyingPersonSSN' that has a value must be within the valid ranges of SSN or ITIN or ATIN.	Incorrect Data	Reject
F2441-010	Form 2441, Part II, Line 2(b), each 'QualifyingPersonSSN' must not be the same as another 'QualifyingPersonSSN' in Part II, Line 2(b) of the same Form 2441.	Incorrect Data	Reject
F2441-011	If "CPYE Explanation Statement" [CPYEExplanationStatement] is attached to Form 2441, Part II, Line 9 and if any of the following fields in the attachment has a value, then all of them must have a value: 'CPYECreditAmt', 'CPYECreditLiteralCd', 'CPYEPersonFullName', 'CPYESocialSecurityNumber', 'HowCPYECreditwasfigured'.	Missing Data	Reject
F2441-524	Form 2441, Part II, Line 2(a) each 'QualifyingPersonNameControl' and the corresponding Line 2(b) 'QualifyingPersonSSN' must match data from the e-File database.	Incorrect Data	Reject
F2441-526	Form 2441, Part II, Line 2(b), each 'QualifyingPersonSSN' provided must not be the same as a 'QualifyingPersonSSN' in Part II, Line 2 of Form 2441 in another accepted tax return for the same tax year.	Duplicate Condition	Reject
F8829-001	The sum of all Form 8829, Line 35 'AllowableHomeBusExpnssSchCAmt' must be equal to the sum of all Schedule C (Form 1040), Line 30 'HomeBusinessExpenseAmt'.	Math Error	Reject
F8863-001	If Form 8863 is present in the return, then each 'HopeStudentSSN' provided on form 8863, Line 1(b) must be the same as the Primary SSN or Spouse SSN in the Return Header or a 'DependentSSN' in Form 1040, Line 6c(2).	Data Mismatch	Reject
F8863-002	If Form 8863 is present in the return, then each 'LifetimeStudentSSN' provided on form 8863, Line 3(b) must be the same as the Primary SSN or Spouse SSN in the Return Header or a 'DependentSSN' in Form 1040, Line 6c(2)	Data Mismatch	Reject
F8863-003	On Form 8863, Student SSN can only be used once in either Line 1(b) 'HopeStudentSSN' or Line 3(b) 'LifetimeStudentSSN' to claim an Education Credit.	Incorrect Data	Reject
F8863-004	If Form 8863 has an entry in Line 1(a) 'HopeStudentName', 'HopeStudentNameControl', Line 1(b) 'HopeStudentSSN', Line 1(c) 'HopeQualifiedExpensesAmt', Line 1(d) 'QualifiedExpnssOrQlfyExpnssAmt', Line 1(e) 'SumOfQualifiedExpensesAmt' or Line 1(f) 'HalfSumOfQlfyExpnssAmt', then all fields (Lines 1(a) through 1(f)) are required.	Missing Data	Reject

Rule Number	Rule Text	Error Category	Severity
F8863-005	If Form 8863 has an entry in Line 3(a) 'LifetimeStudentName', 'LifetimeStudentNameControl', Line 3(b) 'LifetimeStudentSSN' or Line 3(c) 'LifetimeQualifiedExpensesAmt', then all fields (Lines 3(a) through 3(c)) are required.	Missing Data	Reject
F8863-006	Form 8863, Line 2 'TentativeHopeCreditAmt' cannot exceed an amount equal to $1800 multiplied by the number of Student SSNs entered in Line 1(b).	Incorrect Data	Reject
F8863-007	Form 8863, Line 6 (c) 'TentLifetimeLearningCreditAmt' cannot exceed $2,000, regardless of the number of Student SSN's entered.	Incorrect Data	Reject
F8863-008	Form 8863, Line17 'EducationCreditsAmt' cannot exceed the sum of Line 2 'TentativeHopeCreditAmt' and Line 6(c) 'TentLifetimeLearningCreditAmt'.	Incorrect Data	Reject
F8863-009	Each Student SSN provided on Form 8863, Line 1(b) and Line 3(b) must be within the valid range of SSN/ITIN/ATIN.	Incorrect Data	Reject
F8863-010	Each 'HalfSumOfQlfyExpnssAmt' provided on Form 8863, Line 1(f) cannot exceed $1800.	Incorrect Data	Reject
F8863-512	For each student in Form 8863, Part I, Line 1(a) 'HopeStudentNameControl' and Line 1(b) 'HopeStudentSSN' must match e-File database.	Incorrect Data	Reject
F8863-513	For each student in Form 8863, Part II, Line 3(a) 'LifetimeStudentNameControl' and Line 3(b) 'LifetimeStudentSSN' must match e-File database.	Incorrect Data	Reject
F8863-528	Each Student SSN provided on Form 8863, Line 1(b) or Line 3(b) must not be the same as that in another Form 8863 for the same tax year.	Duplicate Condition	Reject
F8880-001	Form 8880, Line 14 'CrQualifiedRetirementSavAmt' must be equal to Form 1040, Line 51 'RtrSavingsContributionsCrAmt'.	Data Mismatch	Reject
F8888-001	The sum of all the amounts provided in Form 8888, Line 1a 'DirectDepositRefundAmt ' must be equal to Line 4 'TotalDirectDepositRefundAmt'.	Math Error	Reject
F8888-002	Form 8888, Line 4 'TotalDirectDepositRefundAmt' must equal Form 1040, Line 73a 'RefundAmt'.	Data Mismatch	Reject
FPYMT-040	Tax payer's Day Time Phone Number in IRS Payment Record or IRS ES Payment Record cannot equal all zeros.	Incorrect Data	Reject
FPYMT-042	Payment Amount in the IRS Payment Record must not be more than 200% of the Form 1040, Line 75 'AmountOwedAmt' amount.	Incorrect Data	Reject
FW2-002	Form W-2, Line 1 'WagesAmt' must have a non-zero value unless on the same Form W-2, any value for Line 12a 'EmployersUseCd' equals "Q".	Incorrect Data	Reject
FW2-003	Form W-2, Line a, 'EmployeeSSN' must equal Primary SSN or Spouse SSN from the Return Header.	Data Mismatch	Reject
FW2-006	Form W-2, Line C, 'City' of Employer's Address ('EmployerUSAddress' or 'EmployerForeignAddress') must contain at least three characters.	Incorrect Data	Reject
FW2-499	Form W-2, Line B 'EmployerEIN' is invalid for processing an Individual e-filed return.	Incorrect Data	Reject
FW2-502	Form W-2, Line B 'EmployerEIN' must match data in the eFile database.	Incorrect Data	Reject
FW2-505	Form W-2, Line B 'EmployerEIN' was issued in the current processing year.	Incorrect Data	Reject
R0000-002	The return type must be specified for each return in the return header.	Missing Data	Reject And Stop
R0000-003	The return version (attribute 'returnVersion' of the Return element) must be specified for each return in the return header.	Missing Data	Reject And Stop
R0000-004	The return type (specified in the Return Header) and the return version (specified by the 'returnVersion' attribute of the 'Return' element) of the return must match the return type and the version supported by the Modernized e-File system.	Data Mismatch	Reject And Stop
R0000-007	For US Addresses, the first five digits of the Zip Code of the Filer's address in the Return Header must be within the valid ranges of zip codes listed for the corresponding State Abbreviation in Publication 4164.	Incorrect Data	Reject

Rule Number	Rule Text	Error Category	Severity
R0000-019	The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (documentCount attribute of the ReturnData element of the Return).	Data Mismatch	Reject
R0000-020	If the Filer has a US address in the Return Header and State Abbreviation has the value "AA" then the first three digits of the zip code must be 340.	Incorrect Data	Reject
R0000-022	If the Filer has a US address in the Return Header and State Abbreviation has the value "AE" then the first three digits of the zip code must be in the range 090 - 098.	Incorrect Data	Reject
R0000-023	If the Filer has a US address in the Return Header and if the value of City is "APO" or "FPO", then the value of State must equal "AA", "AE" or "AP".	Incorrect Data	Reject
R0000-024	If the Filer has a US address in the Return Header and State Abbreviation has the value "AP" then first three digits of the zip code must be in the range 962 - 966.	Incorrect Data	Reject
R0000-030	In the Return Header, if the Practitioner PIN is provided then the EFIN in the PractitionerPIN must be the same as the EFIN of the Originator.	Data Mismatch	Reject
R0000-034	If the Filer has a US address in the Return Header and State Abbreviation has the value "AA", "AE" or "AP" then the City must be "APO" OR "FPO".	Incorrect Data	Reject
R0000-046	For US Addresses, the fourth and fifth digit of the Zip Code of the Filer's address in the Return Header cannot both be zeros ("00"), except when the Zip code is 00800, 20500, 34000, 00600, 96100, 96900.	Incorrect Data	Reject
R0000-051	The Submission Type in the IRS Submission Manifest must match the return type indicated in the Return Header.	Data Mismatch	Reject
R0000-052	The Tax Year specified in the IRS Submission Manifest must match the Tax Year in the Return Header.	Data Mismatch	Reject
R0000-054	The EFIN in the IRS Submission Manifest must match the EFIN provided in the Return Header.	Data Mismatch	Reject
R0000-057	Every attached file (i.e. binary attachment) must be referenced by the XML document that represents it.	Missing Data	Reject
R0000-058	An XML document that represents a binary attachment must have a valid reference to an attached file.	Missing Data	Reject
R0000-060	The EFIN in the Submission ID (the first six digits) must match the EFIN in the Submission Manifest.	Incorrect Data	Reject
R0000-067	The attached files (i.e. binary attachments) in a submission zip archive must have distinct names.	Incorrect Data	Reject And Stop
R0000-075	The Routing Transit Number (RTN) must conform to the banking industry RTN algorithm.	Incorrect Data	Reject
R0000-080	The TaxPeriodBeginDate present in the IRS Submission Manifest must match the TaxPeriodBeginDate provided in the Return Header.	Data Mismatch	Reject And Stop
R0000-081	The TaxPeriodEndDate present in the IRS Submission Manifest must match the TaxPeriodEndDate provided in the Return Header.	Data Mismatch	Reject And Stop
R0000-082	The TaxPeriodBeginDate and TaxPeriodEndDate must be provided in the IRS Submission Manifest.	Missing Data	Reject And Stop
R0000-086	SSN of the Paid Preparer in the Return Header cannot be all zeros or all nines.	Incorrect Data	Reject
R0000-087	EIN of the Paid Preparer Firm in the Return Header must not equal all nines.	Incorrect Data	Reject
R0000-088	The eight numeric digits of the PTIN (of the Paid Preparer) following the letter P, must not equal all zeros or all nines in the Return Header.	Incorrect Data	Reject
R0000-090	The Imperfect Return Indicator in the Return Header was checked but does not meet the conditions of an imperfect return.	Database Validation Error	Alert
R0000-091	Bank Account Number in IRS Payment Record or IRS ES Payment Record must not equal all zeros.	Incorrect Data	Reject
R0000-092	Primary SSN in the Return Header must be within the valid range of SSN/ITIN and cannot equal an ATIN.	Incorrect Data	Reject
R0000-093	If the Spouse SSN in the Return Header has a value, then it must be within the valid range of SSN/ITIN and cannot equal an ATIN.	Incorrect Data	Reject
R0000-094	If the Spouse SSN in the Return Header has a value, then it must not be the same as the Primary SSN in the Return Header.	Incorrect Data	Reject
R0000-095	The Primary Signature in the Return Header cannot equal all zeros.	Incorrect Data	Reject
R0000-096	The Spouse Signature in the Return Header cannot equal all zeros.	Incorrect Data	Reject

Rule Number	Rule Text	Error Category	Severity
R0000-097	**Tax Year in the Return Header must equal "2008" for processing year 2009 .**	Incorrect Data	Reject
R0000-106	**'TaxYear' specified in the Submission Manifest must match the year of the schema version ('YYYY' digits of the attribute 'returnVersion' of the Return) that is being used to file the return.**	Incorrect Data	Reject And Stop
R0000-107	**'TaxYear' specified in the Submission Manifest must match the year of the 'TaxPeriodBeginDate' ("YYYY" digits) in the Submission Manifest.**	Incorrect Data	Reject
R0000-108	**'TaxYear' specified in the Submission Manifest must match the year of the 'TaxPeriodEndDate' ("YYYY" digits) in the Submission Manifest.**	Incorrect Data	Reject
R0000-500	**Primary SSN and the Primary Name Control in the Return Header must match the e-File database.**	Database Validation Error	Reject
R0000-503	**Spouse SSN and the Spouse Name Control in the Return Header must match the e-File database.**	Database Validation Error	Reject
R0000-504	**Form 1040, Line 6c(2), each 'DependentSSN' and the corresponding 'DependentNameControl' provided in Line 6c(2) must match the e-File database.**	Database Validation Error	Reject
R0000-507	**'DependentSSN' in Form 1040, Line 6c(2) was used as a Dependent SSN in a previously filed tax return for the same tax period.**	Duplicate Condition	Reject
R0000-508	**Primary SSN in the Return Header cannot be the same as the Spouse SSN on another tax return for which Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) or [Line 4 checkbox "Head of household" (element 'IndividualReturnFilingStatusCd' has the value 4) and Line 6b checkbox 'ExemptSpouseInd' are checked].**	Database Validation Error	Reject
R0000-509	**Spouse SSN in the Return Header cannot match a 'DependentSSN' on this tax return or another tax return.**	Incorrect Data	Reject
R0000-511	**If Line 1 checkbox "Single" or Line 2 checkbox "Married filing jointly" or Line 5 checkbox "Qualifying widow(er) with dependent child" is checked (element 'IndividualReturnFilingStatusCd' has a value 1 or 2 or 5), then the Primary SSN in the Return Header cannot be the same as a Spouse SSN on another tax return.**	Database Validation Error	Reject
R0000-513	**The Spouse SSN in the Return Header must not be the same as the Spouse SSN in another return filed for the same tax year.**	Duplicate Condition	Reject
R0000-515	**The Primay SSN in the Return Header must not be the same as the Primary SSN in another return filed for the same tax year.**	Duplicate Condition	Reject
R0000-521	**The Year of Birth for the Primary SSN cannot equal the current processing year**	Incorrect Data	Reject
R0000-530	**If Form 1040, Line 4 checkbox "Head of household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4) and Line 6b checkbox 'ExemptSpouseInd' is checked, then the Spouse SSN in the Return Header and Line 6b 'exemptSpouseNameControl' must match the e-File database.**	Database Validation Error	Reject
R0000-531	**If Primary Date of Death has a value in the e-File database, then it cannot be prior to the current tax year.**	Database Validation Error	Reject
R0000-532	**If Spouse Date of Death has a value in the e-File database, then it cannot be prior to the current tax year.**	Database Validation Error	Reject
R0000-533	**If a Dependent's Date of Death is present, then it cannot be less than the current tax year.**	Database Validation Error	Reject
R0000-544	**The Primary SSN cannot be the same as a 'DependentSSN' on another tax return if any dependents are listed in Line 6(c) in this return.**	Database Validation Error	Reject
R0000-570	**The Year of Birth for the Spouse SSN cannot equal the current processing year.**	Incorrect Data	Reject
R0000-571	**For any Dependent claimed in the tax return, the Year of Birth in the e-File database cannot equal the current processing year.**	Database Validation Error	Reject
R0000-668	**The Primary SSN in the Return Header cannot participate in the Self Select PIN program since the Primary SSN in the Return Header is a duplicate in the e-File database.**	Database Validation Error	Reject

Rule Number	Rule Text	Error Category	Severity
R0000-669	The Spouse SSN in the Return Header cannot participate in the Self Select PIN program since the Spouse SSN in the Return Header is a duplicate in the e-File database.	Database Validation Error	Reject
R0000-672	If the PIN Type Code in the Return Header equals "Practitioner" or "Self-Select Practitioner", then the Practioner PIN must be present in the Return Header.	Missing Data	Reject
R0000-673	If the PIN Type Code in the Return Header equals "Self-Select On-Line", then the Practioner PIN must not be present in the Return Header.	Missing Data	Reject
R0000-677	The Primary SSN in the Return Header cannot participate in the Self Select PIN program since the Primary taxpayer is under the age of 16 and has never filed a tax return.	Database Validation Error	Reject
R0000-678	The Spouse SSN in the Return Header cannot participate in the Self Select PIN program since the Spouse is under the age of 16 and did not file a tax return in the previous year.	Database Validation Error	Reject
R0000-689	The year of the Taxpayer Signature Date in the Return Header must equal the current processing year.	Incorrect Data	Reject
R0000-694	If the PIN Type Code in the Return Header equals "Self-Select Practitioner", then Jurat Disclosure Code in the Return Header must equal "Self Select PIN By ERO".	Incorrect Data	Reject
R0000-695	If the PIN Type Code in the Return Header equals "Practitioner", then Jurat Disclosure Code in the Return Header must equal "Practitioner PIN".	Incorrect Data	Reject
R0000-696	If the PIN Type Code in the Return Header equals "Self-Select On-Line", then Jurat Disclosure Code in the Return Header must equal "Online Self Select PIN".	Incorrect Data	Reject
R0000-699	If the PIN Type Code in the Return Header equals "Practitioner", then the following must not be present in the Return Header : Primary Prior Year AGI, Primary Prior Year PIN, Spouse Prior Year AGI, Spouse Prior Year PIN.	Incorrect Data	Reject
R0000-904	Software ID in the Return Header must have passed testing for the form family and tax year.	Database Validation Error	Reject And Stop
R0000-905	Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e-File database and in accepted status.	Database Validation Error	Reject
R0000-906	Routing Transit Number (RTN) included in the return must be present in the e-File database.	Database Validation Error	Reject
SA-F1040-001	If Schedule A (Form 1040), Line 15 'TotalInterestPaidAmt' has a non-zero value, then one of the following lines must have a non-zero value: Line 10 'RptHomeMortgIntAndPointsAmt', Line 11 'Form1098HomeMortgIntNotRptAmt', Line 12 'Form1098PointsNotReportedAmt', Line 13 'QlfyMortgInsurancePremiumsAmt' or Line 14 'InvestmentInterestAmt'.	Missing Data	Reject
SA-F1040-002	If Schedule A (Form 1040), Line 17 'OtherThanByCashOrCheckAmt' is greater than 500, then Form 8283 must be attached.	Missing Document	Reject
SA-F1040-003	If Schedule A (Form 1040), Line 17 'OtherThanByCashOrCheckAmt' amount is greater than or equal to 20,000 and Form 8283, Section B, Part 1, Line 4 checkbox 'ArtWorthAtLeast20000Dollars' is checked, then a binary attachment with Description beginning with 'Art Appraisal' must be attached to Form 8283.	Missing Document	Reject
SA-F1040-006	If Schedule A (Form 1040), Line 27 'NetMiscellaneousDeductionsAmt' has a non-zero value, then one of the following Lines must have a non-zero value: Line 21 'UnreimbursedEmployeeExpnssAmt', Line 22 'TaxPreparationFeesAmt', Line 23 'OtherExpensesAmt', or Line 24 'TotJobExpnssAndCrtnMiscDedAmt'.	Missing Data	Reject
SA-F1040-007	If 'MiscellaneousDeductionAmount' in "Other Miscellaneous Deductions Statement" [OtherMiscellaneousDeductionsStatement] has a non-zero value, then Schedule A (Form 1040), Line 28 'OtherMiscellaneousDedAmt' must have a non-zero value.	Missing Data	Reject

Rule Number	Rule Text	Error Category	Severity
SA-F1040-008	If "Other Miscellaneous Deductions Statement" [OtherMiscellaneousDeductionsStatement] is attached to Schedule A(Form 1040), Line 28, then the sum of all 'MiscellaneousDeductionAmount' for which 'TypeOfMiscellaneousDeduction' has the value 'GAMBLING LOSSES' must be less than or equal to the sum of all 'OtherIncomeAmt' for which 'OtherIncomeLit' has the value 'GAMBLING WINNINGS' in "Other Income Type Statement" [OtherIncomeTypeStatement] attached to Form 1040, Line 21.	Incorrect Data	Reject
SA-F1040-010	If "Other Expenses Statement" [OtherExpensesStatement] is attached to Schedule A(Form 1040), Line 23, then for each 'Amount' in "Other Expenses Statement" that has a non-zero value, the corresponding 'Description' must not have the following values: "CASUALTY", "CHILD CARE", "CHILD-CARE", "CHILDCARE", "DEPENDENT CARE", "MEDICAL", or "THEFT".	Incorrect Data	Reject
SC-F1040-001	Schedule C (Form 1040), Item D 'EmployerIdNumber' must not be the same as the Primary SSN or the Spouse SSN in the Return Header.	Incorrect Data	Reject
SC-F1040-002	One of the following lines in Schedule C(Form 1040) must have a value: Part I, Line 1 'GrossReceiptsOrSalesAmt', Part I, Line 7 'GrossIncomeAmt', Part II, Line 28 'TotalExpensesAmt', Part II, Line 29 'TentativeProfitOrLossAmt', Part II, Line 31 'NetProfitOrLossAmt'.	Missing Data	Reject
SC-F1040-003	If Schedule C (Form 1040), Part II, Line 9 'CarAndTruckExpensesAmt' has a non-zero value, then Schedule C (Form 1040), Part IV, Line 43 'DateVehiclePlacedInService' must have a value or Form 4562 must be attached.	Missing Data	Reject
SC-F1040-004	If Schedule C (Form 1040), Part IV, Line 44a 'BusinessMilesCnt' has a non-zero value, Line 43 'DateVehiclePlacedInService' must have a value.	Missing Data	Reject
SC-F1040-005	Schedule C (Form 1040), Line 1 'GrossReceiptsOrSalesAmt' minus (-) Line 2 'ReturnsAndAllowancesAmt' must be equal to Line 3 'NetGrossReceiptsAmt'.	Math Error	Reject
SC-F1040-006	If Schedule C (Form 1040), Line 31 'NetProfitOrLossAmt' is less than zero and Line 32b 'SomeInvestmentIsNotAtRiskInd' is checked, then the return cannot be filed through Modernized e-File (MeF).	Unsupported	Reject
SC-F1040-007	If Schedule C (Form 1040) Line 33c checkbox 'OtherClosingInventoryMethodInd' is checked, then "Other Method Used To Value Closing Inventory Statement" [OtherMethodUsedToValueClosingInventoryStatement] must be attached.	Missing Document	Reject
SE-F1040-001	If Schedule E (Form 1040), Line 28A(e), 'AnyAmountIsNotAtRiskInd' checkbox is checked, and the corresponding Line 28A(h), 'NonpassiveLossAmt' has a non-zero value, then the return cannot be filed through Modernized e-File (MeF).	Unsupported	Reject
SE-F1040-030	If Schedule E (Form 1040), Line 40 'NetFarmRentalIncomeOrLossAmt' has a non-zero value, then the return cannot be filed through Modernized e-File (MeF).	Unsupported	Reject
SE-F1040-060	If Schedule E (Form 1040) Line 26 'nonpassiveActivityLiteralCd' is present, then Schedule E (Form 1040), Line 26 'nonpassiveActivityAmt' must have a non-zero value.	Incorrect Data	Reject
SE-F1040-070	If Schedule E (Form 1040) Line 26 'nonpassiveActivityAmt' has a non-zero value, then Schedule E (Form 1040) Line 26 'nonpassiveActivityLiteralCd' must be present.	Missing Data	Reject
SEIC-F1040-001	Schedule EIC (Form 1040), Line 2: each 'QualifyingChildSSN' provided must be within the valid range of SSNs.	Incorrect Data	Reject
SEIC-F1040-002	Schedule EIC (Form 1040), Line 2: each 'QualifyingChildSSN' provided must not be equal to the Primary SSN or the Spouse SSN in the Return Header.	Incorrect Data	Reject
SEIC-F1040-003	Schedule EIC (Form 1040), Line 3: each 'ChildYearOfBirth' provided must not be greater than the tax year of the return.	Incorrect Data	Reject
SEIC-F1040-004	If Schedule EIC (Form 1040), Line 3 'ChildYearOfBirth' is equal to the current tax year, then Line 6 'MonthsChildLivedWithYouCnt' for that child must be equal to "12" or 'Literal' must be equal to "KC".	Incorrect Data	Reject

Rule Number	Rule Text	Error Category	Severity
SEIC-F1040-005	**For each child whose age is 19 years or older (born before 1990) or younger than 24 years (born after 1984) per Schedule EIC (Form 1040), Line 3 'ChildYearOfBirth', then for that child, Line 4a 'ChildIsAStudentUnder24Ind' or Line 4b 'ChildPermanentlyDisabledInd' must have a choice of "Yes" indicated**	Incorrect Data	Reject
SEIC-F1040-006	**For each child whose age is 24 years or older (born before 1985) per Schedule EIC (Form 1040), Line 3 'ChildYearOfBirth', then for that child Line 4b 'ChildPermanentlyDisabledInd' must have a choice of "Yes" indicated.**	Incorrect Data	Reject
SEIC-F1040-501	**Schedule EIC (Form 1040), each Line 1 'QualifyingChildNameControl' and Line 2 'QualifyingChildSSN' provided must match that in the e-File database.**	Incorrect Data	Reject
SEIC-F1040-506	**Schedule EIC (Form 1040) Line 2: each 'QualifyingChildSSN' provided must not be the same as another 'QualifyingChildSSN' on the same Schedule EIC (Form 1040) OR on another accepted return for the same tax year.**	Incorrect Data	Reject
SEIC-F1040-509	**Schedule EIC (Form 1040), Line 2: each 'QualifyingChildSSN' provided must not be the same as the Spouse SSN on another accepted return for the same tax year.**	Incorrect Data	Reject
SEIC-F1040-521	**For each Qualifying child SSN provided in Schedule EIC (Form 1040), the Year of Birth in the e-File database cannot equal the current processing year**	Incorrect Data	Reject
SEIC-F1040-534	**For each qualifying child SSN provided in Schedule EIC (Form 1040) if Date of Death is present in the e-File Database, the Year of Death cannot be less than the tax year in the return header.**	Incorrect Data	Reject
SEIC-F1040-535	**Schedule EIC (Form 1040), Line 2 'QualifyingChildSSN' and Line 3 'ChildYearOfBirth' must match the e-File database for each child provided.**	Incorrect Data	Reject
SR-F1040-001	**Schedule R (Form 1040), Line 11 'TaxableDisabilityAmt' must have a non-zero value if one of the following is checked : Line 2 'Und65RtdPermnntTotDsbltyInd', Line 4 'BothUnder65OneRtdDsbltyInd', Line 5 'BothUnder65BothRtdDsbltyInd', Line 6 'One65OrOlderOtherRtdDsbltyInd', Line 9 'Under65DidNotLiveTogetherInd'.**	Missing Data	Reject
SR-F1040-002	**If Schedule R (Form 1040), Line 13a 'NontxSocSecAndRIrdBenefitsAmt' or Line 13b 'NontaxableOtherAmt' has a non-zero value, then Line 13c 'TotalNontaxableAmt', must have a non-zero value.**	Missing Data	Reject
SSE-F1040-001	**For each Schedule SE (Form 1040) present in the return, 'SSN' must be equal to the Primary SSN or Spouse SSN in the Return Header.**	Incorrect Data	Reject
SSE-F1040-002	**If two Schedule SEs (Form 1040) are present in the return, their Social Security Numbers must not be the same.**	Incorrect Data	Reject
SSE-F1040-003	**If Schedule SE (Form 1040), Section B Line 12 'SelfEmploymentTaxAmt' has a non-zero value, then Line 13 'OneHalfSelfEmploymentTaxAmt' must have a non-zero value.**	Missing Data	Reject
SSE-F1040-004	**If Schedule SE (Form 1040), Section A, Line 5 'SelfEmploymentTaxAmt' has a non-zero value, then Line 6 'OneHalfSelfEmploymentTaxAmt' must have a non-zero value.**	Missing Data	Reject
SSE-F1040-005	**If Schedule SE (Form 1040), Section B Line 8a 'SSTWagesRRTCompAmt' has a non-zero value or Line 8b 'UnreportedTipsAmt' has a non-zero value, then Line 8d 'TotalWagesAndUnreportedTipsAmt' must have a value unless Line 8a 'SSTWagesRRTCompAmt' is greater than or equal to 102,000.**	Missing Data	Reject
SSE-F1040-007	**If Form 1040, Line 27 'OneHalfSelfEmploymentTaxAmt' has a non-zero value, then it must be equal to Schedule SE (Form 1040), Section A, Line 6 or Section B, Line 13 'OneHalfSelfEmploymentTaxAmt'.**	Data Mismatch	Reject
SSE-F1040-008	**If Schedule SE (Form 1040), Section B, Line 13 'OneHalfSelfEmploymentTaxAmt' has a non-zero value, then Line 12 'SelfEmploymentTaxAmt' must have a non-zero value.**	Missing Data	Reject
SSE-F1040-009	**If Schedule SE (Form 1040), Section A, Line 6 'OneHalfSelfEmploymentTaxAmt' has a non-zero value, then Line 5 'SelfEmploymentTaxAmt' must have a non-zero value.**	Data Mismatch	Reject
SSE-F1040-010	**If Schedule SE (Form 1040), Section A, Line 6 'OneHalfSelfEmploymentTaxAmt' has a non-zero value, then Form 1040, Line 27 'OneHalfSelfEmploymentTaxAmt' must have a non-zero value.**	Missing Data	Reject

Rule Number	Rule Text	Error Category	Severity
SSE-F1040-011	**If Schedule SE (Form 1040), Section B, Line 13 'OneHalfSelfEmploymentTaxAmt' has a non-zero value and Line 3 'ExemptLiteralCd' is not provided, then Form 1040, Line 27 'OneHalfSelfEmploymentTaxAmt' must have a non-zero value.**	Missing Data	Reject
STATE-001	**The agency to which a State Submission is filed must participate in the Fed/State program.**	Incorrect Data	Reject
STATE-005	**The Submission Category of a State Submission must match Submission Category of the referenced IRS Submission.**	Data Mismatch	Reject
STATE-006	**If IRS Submission ID is not provided in the State Submission Manifest, the State must participate in the State Stand Alone Program.**	Unsupported	Reject
STATE-007	**The IRS Submission ID referenced in the State Submision must be that of an IRS Return.**	Incorrect Data	Reject
STATE-901	**The IRS Submission ID referenced in the State Submission Manifest must be present in the e-File database.**	Database Validation Error	Reject
STATE-902	**The IRS Submission ID referenced in the State Submission Manifest must be in accepted status.**	Database Validation Error	Reject
STATE-905	**Electronic Filing Identification Number (EFIN) referenced in the State Submission Manifest must be listed in the e-File database and in accepted status.**	Database Validation Error	Reject
T0000-003	**The number of returns indicated in the transmission manifest must equal the number of returns included in the transmission file.**	Data Mismatch	Reject And Stop
T0000-013	**The Message ID must be globally unique.**	Incorrect Data	Reject And Stop
T0000-014	**The Submission ID must be globally unique.**	Incorrect Data	Reject And Stop
T0000-015	**The ETIN in the Message ID (the first five digits) must match the ETIN provided with the request.**	Incorrect Data	Reject And Stop
T0000-016	**The Message ID must be 20 positions in length and conform to the following format: 12 digits followed by 8 alphanumeric characters (only lower case alphabetic characters allowed).**	Incorrect Data	Reject And Stop
T0000-017	**The Submission ID must be 20 characters in length.**	Incorrect Data	Reject And Stop
T0000-900	**Transmission cannot be a duplicate of a previously accepted transmission.**	Duplicate Condition	Reject And Stop
X0000-005	**The XML data has failed schema validation.**	XML Error	Reject And Stop
X0000-007	**The namespace declarations in the root element of the SOAP Envelope (the 'Envelope' element) must be as follows: The default namespace shall be set to "http://www.irs.gov/efile" (xmlns= "http://www.irs.gov/efile").The namespace prefix "efile" shall be bound to the namespace "http://www.irs.gov" (xmlns:efile="http://www.irs.gov/efile").The namespace prefix "SOAP" shall be bound to the namespace "http://schemas.xmlsoap.org/soap/envelope/" (xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/") and the Envelope element must be qualified with this prefix.**	XML Error	Reject And Stop
X0000-008	**The namespace declarations in the root element of the return ('Return' element) must be as follows:The default namespace shall be set to "http://www.irs.gov/efile" (xmlns= "http://www.irs.gov/efile").The namespace prefix "efile" shall be bound to the namespace "http://www.irs.gov" (xmlns:efile="http://www.irs.gov/efile").**	XML Error	Reject And Stop
X0000-009	**The SOAP envelope structure in the Transmission file must conform to the SOAP 1.1 specification.**	XML Error	Reject And Stop
X0000-010	**For each SubmissionID provided in the transmission manifest there must be a submission zip archive entry present in the Attachment Zip file whose name (without the ".zip" extension) matches the SubmissionID.**	Incorrect Data	Reject And Stop
X0000-011	**All entries in the submission zip archive (zip file that is the submission) must begin with "manifest/" or "/manifest/" or "xml/" or "/xml/" or "attachment/" or "/attachment/" (all lower case characters).**	Incorrect Data	Reject And Stop
X0000-012	**The name of a binary attachment file must be less than or equal to 64 bytes.**	Incorrect Data	Reject And Stop
X0000-015	**Each zip entry in the Attachment Zip file must end with ".zip" extension.**	Data Mismatch	Reject And Stop

Rule Number	Rule Text	Error Category	Severity
X0000-017	**ZIP Entry names in the transmission ZIP archive must be unique.**	Duplicate Condition	Reject And Stop
X0000-018	**A submission zip archive (zip file that is the submission) must contain exactly one entry that begins with "manifest/" or "/manifest/" and is followed by the file name "manifest.xml". The entry name must use lower case characters ('a' through 'z') only and the separator must be the forward slash character.**	Incorrect Data	Reject And Stop
X0000-019	**A submission zip archive (zip file that is the submission) must contain exactly one entry that consists of "xml/" or "/xml/" (all lower case characters) followed by a file name.**	Incorrect Data	Reject And Stop
X0000-020	**A submission zip archive (zip file that is the submission) may contain zero or more entries that begin with "attachment/" or "/attachment/" and each is followed by a file name. The entry name must use lower case characters ('a' through 'z') only and the separator must be the forward slash character.**	Incorrect Data	Reject And Stop
X0000-021	**The submission zip archive entries (zip files) in the container zip file must be in the root directory of the container zip file.**	Missing Data	Reject And Stop
X0000-022	**The names of ZIP Entries (files) within the attachments zip file (the container zip file that contains zip files for all submission) must be unique.**	Duplicate Condition	Reject
X0000-024	**Unable to read a binary attachment in the Submission Zip Archive.**	Incorrect Data	Reject And Stop
X0000-025	**Unable to read XML data from the Submission Zip Archive.**	Incorrect Data	Reject And Stop
X0000-026	**The count of SubmissionIDs provided in the transmission manifest must match the count of submission zip archive entries in the Attachment Zip file.**	Incorrect Data	Reject And Stop
X0000-027	**Year (YYYY) in the SubmissionID must be processing year.**	Incorrect Data	Reject
X0000-028	**A single PDF file must not exceed 60MB in size.**	Incorrect Data	Reject
X0000-029	**A binary attachment submitted in the PDF format must begin with the file header "%PDF-".**	Incorrect Data	Reject And Stop
X0000-030	**The size and CRC32 checksum value must be provided for the submission XML file (i.e. xml data file that starts with "xml/" or "/xml/".**	Incorrect Data	Reject And Stop
X0000-031	**Zip Entry names must consist of ASCII characters only**	Incorrect Data	Reject And Stop
X0000-032	**Unable to extract submission Zip Archive from the Message Attachment zip file.**	Incorrect Data	Reject And Stop